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a gate insulation film formed on a lower portion of the active layer and a besidewall of the active layer contiguous the lower portion of the active layer and sidewall of the stepped substrate, respectively;

an insulating film formed on a lower portion of the gate insulation film and a sidewall of the gate insulating film contiguous the lower portion of the gate insulating film and sidewall of the stepped substrate, respectively;

a gate electrode formed on the gate insulation film corresponding to the sidewalls of the substrate and the insulation film;

impurity regions in the active layer corresponding to the upper and lower portions of the substrate; and

an offset region formed on the whole lower region of the sidewall and substrate corresponding to the insulating film as a single region.

5. (Amended) The thin film transistor of claim 1, wherein the insulation film is a spin-on-glass film.

REMARKS

Claims 1, 2, and 4-6 remain in this application.

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Claims 1 and 5 have been amended to overcome the Section 112, paragraph 2 rejection in accordance with the Examiner's helpful suggestions.